

**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

In accordance with the requirements of the Trial Court Policies and Procedures Manual (FIN 1.02, Section 6.2.2(c); FIN 4.02, Section 6.3.2; and FIN 5.01, Section 6.72(2)) and to the best of my knowledge, I certify that the attached statements fairly present in all material respects the financial condition of the court for the periods presented.

Maria Rhinehart Maria Rhinehart, CEO  
Signature of Presiding Judge or Court Executive

8/3/18  
Date

Imperial  
Court  
FY 2017/2018 - 4th quarter  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Imperial  
Court

FY 2017/2018 – 4<sup>th</sup> quarter  
Fiscal Year and Ending Quarter

**FOOTNOTES**

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12	

**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Imperial  
 Court

FY 2017/2018 – 4<sup>th</sup> quarter  
 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	150.20	129.80	127.20	124.20	123.20

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

Superior Court of California, County of Imperial  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended June									
Fiscal Year 2017/18									2016/17
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (616.023)	\$ 604.388	\$ 0				\$ 12.545	\$ 909	\$ (120.794)
Payroll	\$ 49.011	\$ (34.011)	\$ 0				\$ 0	\$ 15.000	\$ 14.970
Jury	\$ 5.770							\$ 5.770	\$ 5.770
Revolving	\$ 25.000							\$ 25.000	\$ 25.000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 2.450							\$ 2.450	\$ 2.300
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC							\$ 1.432.020	\$ 1.432.020	\$ 1.843.093
Cash Equivalents	\$ 1.681.710						\$ 147.572	\$ 1.829.282	\$ 2.342.623
Total Cash and Cash Equivalents	\$ 1.147.917	\$ 570.377	\$ 0				\$ 1.592.137	\$ 3.310.431	\$ 4.112.963
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 22.100	\$ 93.166						\$ 115.265	\$ 161.377
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 360.373							\$ 360.373	\$ 243.351
Due From Other Governments	\$ 7.168	\$ 49.999						\$ 57.167	\$ 93.735
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 169.471	\$ 169.123	\$ 120.963					\$ 459.558	\$ 377.674
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	
Total Receivables	\$ 559.112	\$ 312.288	\$ 120.963				\$ 0	\$ 992.363	\$ 876.136
Prepaid Expenses - General	\$ 81.741							\$ 81.741	\$ 207.777
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 81.741							\$ 81.741	\$ 207.777
Other Assets									
Total Other Assets									
Total Assets	\$ 1.788.770	\$ 882.665	\$ 120.963				\$ 1.592.137	\$ 4.384.536	\$ 5.196.876
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 103.434	\$ 24.712	\$ 1.920					\$ 130.066	\$ 93.421
Accounts Payable - General	\$ 21.305	\$ 0	\$ 0				\$ 0	\$ 21.305	\$ 2.099
Due to Other Funds	\$ 0	\$ 241.330	\$ 119.043				\$ 0	\$ 360.373	\$ 243.351
Due to Other Courts									
Due to State	\$ 70.194	\$ 10.171						\$ 80.365	\$ 97.351
TC145 Liability							\$ 160.064	\$ 160.064	\$ 195.109
Due to Other Governments	\$ 0	\$ 5.248						\$ 5.248	\$ 75
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 616	\$ 0						\$ 616	\$ 585
Interest							\$ 53	\$ 53	\$ 64
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 195.550	\$ 281.460	\$ 120.963				\$ 160.117	\$ 758.090	\$ 632.055
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1.432.020	\$ 1.432.020	\$ 1.843.093
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 1.432.020	\$ 1.432.020	\$ 1.843.093
Accrued Payroll	\$ 179.286	\$ 9.642	\$ 0					\$ 188.928	\$ 190.009
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 179.286	\$ 9.642	\$ 0					\$ 188.928	\$ 190.009
Revenue Collected in Advance									
Liabilities For Deposits	\$ 6.780							\$ 6.780	\$ 5.770
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 6.780							\$ 6.780	\$ 5.770
Total Liabilities	\$ 381.615	\$ 291.102	\$ 120.963				\$ 1.592.137	\$ 2.385.818	\$ 2.670.926
Total Fund Balance	\$ 1.407.155	\$ 591.563	\$ 0					\$ 1.998.718	\$ 2.525.950
Total Liabilities and Fund Balance	\$ 1.788.770	\$ 882.665	\$ 120.963				\$ 1.592.137	\$ 4.384.536	\$ 5.196.876

Superior Court of California, County of Imperial  
 Trial Court Operations Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)

For the month ended June											
Fiscal Year 2017/18									2016/17		
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 9,297.381	\$ 65.608					\$ 9,362.989	\$ 9,545.236	\$ 9,582.188	\$ 10,124.827	
Improvement and Modernization Fund	\$ 22.407						\$ 22.407	\$ 22.407	\$ 22.407	\$ 22.407	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 518.314						\$ 518.314	\$ 451.350	\$ 490.080	\$ 527.968	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 216.265						\$ 216.265	\$ 247.788	\$ 216.946	\$ 244.280	
Other Miscellaneous	\$ 125.539						\$ 125.539	\$ 125.539	\$ 125.539	\$ 125.539	
	<b>\$ 10,179.905</b>	<b>\$ 65.608</b>					<b>\$ 10,245.513</b>	<b>\$ 10,392.320</b>	<b>\$ 10,437.159</b>	<b>\$ 11,045.021</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 315.513				\$ 315.513	\$ 284.460	\$ 371.748	\$ 282.823	
Other Judicial Council Grants			\$ 78.614				\$ 78.614	\$ 94.659	\$ 34.592	\$ 89.199	
Non-Judicial Council Grants											
			<b>\$ 394.127</b>				<b>\$ 394.127</b>	<b>\$ 379.119</b>	<b>\$ 406.340</b>	<b>\$ 372.022</b>	
Other Financing Sources											
Interest Income	\$ 31.656	\$ 10.166					\$ 41.822	\$ 16.397	\$ 24.720	\$ 12.679	
Investment Income											
Donations											
Local Fees	\$ 68.117	\$ 74.973					\$ 143.090	\$ 165.356	\$ 243.056	\$ 282.004	
Non-Fee Revenues	\$ 600	\$ 22.917					\$ 23.517	\$ 11.459	\$ 10.687	\$ 13.517	
Enhanced Collections		\$ 737.834					\$ 737.834	\$ 732.826	\$ 1,005.294	\$ 1,045.115	
Escheatment								\$ 6.527	\$ 6.527	\$ 5.167	
Prior Year Revenue											
County Program - Restricted		\$ 145.637					\$ 145.637	\$ 141.572	\$ 156.741	\$ 140.581	
Reimbursement Other	\$ 133.125	\$ 321.933					\$ 455.058	\$ 411.740	\$ 304.661	\$ 385.738	
Sale of Fixed Assets											
Other Miscellaneous	\$ 21.687	\$ 0					\$ 21.687	\$ 3.019	\$ 21.854	\$ 100	
	<b>\$ 255.186</b>	<b>\$ 1,313.459</b>					<b>\$ 1,568.645</b>	<b>\$ 1,488.896</b>	<b>\$ 1,773.540</b>	<b>\$ 1,884.901</b>	
<b>Total Revenues</b>	<b>\$ 10,435.091</b>	<b>\$ 1,379.067</b>	<b>\$ 394.127</b>				<b>\$ 12,208.285</b>	<b>\$ 12,260.335</b>	<b>\$ 12,617.039</b>	<b>\$ 13,301.944</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 5,734.355	\$ 484.280	\$ 217.126				\$ 6,435.761	\$ 7,124.054	\$ 6,782.128	\$ 7,163.882	
Temp Help											
Overtime	\$ 9.938	\$ 1.193					\$ 11.131		\$ 24.670		
Staff Benefits	\$ 2,200.293	\$ 175.714	\$ 53.933				\$ 2,429.940	\$ 2,922.183	\$ 2,509.327	\$ 2,885.341	
	<b>\$ 7,944.586</b>	<b>\$ 661.187</b>	<b>\$ 271.060</b>				<b>\$ 8,876.832</b>	<b>\$ 10,046.237</b>	<b>\$ 9,316.125</b>	<b>\$ 10,049.223</b>	
Operating Expenses and Equipment											
General Expense	\$ 489.550	\$ 23.004					\$ 512.555	\$ 458.452	\$ 431.590	\$ 563.827	
Printing	\$ 33.569	\$ 1.164					\$ 34.733	\$ 60.173	\$ 42.251	\$ 88.005	
Telecommunications	\$ 30.808	\$ 1.245					\$ 32.054	\$ 28.452	\$ 27.602	\$ 36.319	
Postage	\$ 112.663	\$ 22.367					\$ 135.029	\$ 176.864	\$ 142.323	\$ 152.880	
Insurance	\$ 7.729	\$ 182					\$ 7.911	\$ 8.302	\$ 8.221	\$ 5.900	
In-State Travel	\$ 18.922		\$ 3.324				\$ 22.246	\$ 32.162	\$ 40.820	\$ 41.993	
Out-of-State Travel	\$ 4.481						\$ 4.481		\$ (137)	\$ 1.550	
Training	\$ 8.578		\$ 1.480				\$ 10.058	\$ 11.609	\$ 7.380	\$ 11.818	
Security Services	\$ 277.463	\$ 2.039	\$ 15.161				\$ 294.664	\$ 359.314	\$ 274.909	\$ 293.643	
Facility Operations	\$ 602.332	\$ 131.492					\$ 733.824	\$ 856.043	\$ 676.747	\$ 717.864	
Utilities	\$ 25.833	\$ 1.618					\$ 27.450	\$ 31.857	\$ 30.905	\$ 31.600	
Contracted Services	\$ 592.153	\$ 577.666	\$ 121.009				\$ 1,290.828	\$ 1,249.049	\$ 783.796	\$ 1,342.146	
Consulting and Professional Services	\$ 7.675						\$ 7.675	\$ 7.417	\$ 7.840	\$ 7.700	
Information Technology	\$ 371.060	\$ 41.249	\$ 10.041				\$ 422.350	\$ 330.990	\$ 203.978	\$ 330.091	
Major Equipment	\$ 21.069	\$ 210.121					\$ 231.191	\$ 110.136	\$ 48.049	\$ 48.820	
Other Items of Expense	\$ 6.278	\$ 1.483	\$ 67				\$ 7.828	\$ 11.618	\$ 15.067	\$ 11.530	
	<b>\$ 2,610.163</b>	<b>\$ 1,013.630</b>	<b>\$ 151.083</b>				<b>\$ 3,774.876</b>	<b>\$ 3,732.438</b>	<b>\$ 2,741.341</b>	<b>\$ 3,685.686</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 83.808						\$ 83.808	\$ 81.023	\$ 66.320	\$ 85.013	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 71.117	\$ 265.000	\$ 420.000	
Capital Costs											
Internal Cost Recovery	\$ (154.113)	\$ 99.887	\$ 54.225				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	<b>\$ (70.304)</b>	<b>\$ 99.887</b>	<b>\$ 54.225</b>				<b>\$ 83.808</b>	<b>\$ 152.140</b>	<b>\$ 331.320</b>	<b>\$ 505.013</b>	
<b>Total Expenditures</b>	<b>\$ 10,484.445</b>	<b>\$ 1,774.704</b>	<b>\$ 476.368</b>				<b>\$ 12,735.517</b>	<b>\$ 13,930.815</b>	<b>\$ 12,388.786</b>	<b>\$ 14,239.922</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (49.354)	\$ (395.637)	\$ (82.241)				\$ (527.232)	\$ (1,670.480)	\$ 228.253	\$ (937.978)	
Operating Transfers In (Out)	\$ (147.098)	\$ 64.857	\$ 82.241				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,603.606	\$ 922.343	\$ 0				\$ 2,525.950	\$ 2,525.950	\$ 2,297.696	\$ 2,297.696	
Ending Balance (Deficit)	\$ 1,407.155	\$ 591.563	\$ 0				\$ 1,998.718	\$ 855.470	\$ 2,525.950	\$ 1,359.718	

Superior Court of California, County of Imperial  
 Trial Court Operations Fund  
 Statement of Program Expenditures  
 (Unaudited)

For the month ended June										
Fiscal Year 2017/18									2016/17	
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 2,728.804	\$ 588.785			\$ 496		\$ 3,318.085	\$ 3,569.195	\$ 3,210.714	\$ 3,522.412
Traffic & Other Infractions	\$ 1,046.946	\$ 510.167			\$ 2,829		\$ 1,559.941	\$ 2,116.834	\$ 1,505.272	\$ 1,746.468
Other Criminal Cases	\$ 527.619	\$ 232.862			\$ 798		\$ 761.279	\$ 808.465	\$ 681.960	\$ 850.838
Civil	\$ 714.284	\$ 134.450			\$ 1,231		\$ 849.965	\$ 840.296	\$ 805.793	\$ 811.950
Family & Children Services	\$ 545.929	\$ 184.511			\$ 367		\$ 730.807	\$ 807.082	\$ 721.152	\$ 789.846
Probate, Guardianship & Mental Health Services	\$ 77.235	\$ 26.505					\$ 103.739	\$ 67.526	\$ 59.964	\$ 62.192
Juvenile Dependency Services	\$ 72.182	\$ 69.080			\$ 74		\$ 141.336	\$ 217.885	\$ 163.883	\$ 150.071
Juvenile Delinquency Services	\$ 50.374	\$ 27.799					\$ 78.173	\$ 73.535	\$ 60.255	\$ 64.577
Other Court Operations	\$ 299.846	\$ 93.240			\$ 584		\$ 393.670	\$ 384.301	\$ 497.058	\$ 584.256
Court Interpreters	\$ 396.189	\$ 143.201					\$ 539.390	\$ 547.532	\$ 541.952	\$ 588.594
Jury Services	\$ 130.486	\$ 102.726	\$ 83.808		\$ 13		\$ 317.033	\$ 444.785	\$ 300.164	\$ 297.175
Security	\$ 27.547	\$ 403.181					\$ 430.728	\$ 444.197	\$ 368.366	\$ 365.314
Trial Court Operations Program	\$ 6,617.441	\$ 2,516.506	\$ 83.808		\$ 6.392		\$ 9,224.147	\$ 10,321.633	\$ 8,916.534	\$ 9,833.693
Enhanced Collections	\$ 369.092	\$ 268.523			\$ 307		\$ 637.923	\$ 732.826	\$ 896.161	\$ 1,111.556
Other Non-Court Operations	\$ 97.652	\$ 97.567					\$ 195.218	\$ 113.571	\$ 103.154	\$ 158.737
Non-Court Operations Program	\$ 466.744	\$ 366.090			\$ 307		\$ 833.141	\$ 846.397	\$ 999.315	\$ 1,270.293
Executive Office	\$ 347.657	\$ 31.520					\$ 379.177	\$ 488.527	\$ 415.568	\$ 470.718
Fiscal Services	\$ 247.079	\$ 196.805			\$ (7.915)		\$ 435.970	\$ 371.748	\$ 443.332	\$ 304.396
Human Resources	\$ 497.938	\$ 116.503					\$ 614.441	\$ 669.968	\$ 638.446	\$ 668.458
Business & Facilities Services	\$ 342.115	\$ 448.647			\$ 0		\$ 790.762	\$ 682.221	\$ 532.313	\$ 698.366
Information Technology	\$ 357.859	\$ 98.804			\$ 1,215		\$ 457.878	\$ 550.321	\$ 437.289	\$ 993.998
Court Administration Program	\$ 1,792.648	\$ 892.279			\$ (6.700)		\$ 2,678.228	\$ 2,762.785	\$ 2,466.949	\$ 3,135.936
Expenditures Not Distributed or Posted to a Program									\$ 5.988	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 8,876.832	\$ 3,774.876	\$ 83.808		\$ 0		\$ 12,735.517	\$ 13,930.815	\$ 12,388.786	\$ 14,239.922

### Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Imperial

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	584,687	-	-	-	-	-	584,687
Committed	1,305,539	-	1,305,539	-	-	-	-	-	-	1,305,539
Assigned	77,301	24,315	101,616	6,876	-	-	-	-	-	108,492
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 1,382,840</b>	<b>\$ 24,315</b>	<b>\$ 1,407,155</b>	<b>\$ 591,563</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,998,718</b>